

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>ELLSWORTH</div> <div>CITY OF <u>ELLSWORTH</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16204000200000</div> <div>CITY CLERK</div> <div>1528 DEWITT ST.</div> <div>ELLSWORTH, IA 50075-0310</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		151,128		151,128	150,214
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		151,128		151,128	150,214
Delinquent property taxes		298		298	
TIF revenues		43,935		43,935	41,582
Other city taxes		45,413	0	45,413	41,207
Licenses and permits		515	0	515	275
Use of money and property		4,552	1,096	5,648	4,683
Intergovernmental		121,423	0	121,423	109,761
Charges for fees and service		34,068	880,643	914,711	976,597
Special assessments		0	0	0	
Miscellaneous		48,839	149,648	198,487	165,325
Other financing sources		50,309	151,786	202,095	204,096
Total revenues and other sources		500,480	1,183,173	1,683,653	1,693,740
Expenditures and Other Financing Uses					
Public safety		110,198	0	110,198	115,075
Public works		75,755	0	75,755	127,990
Health and social services		4,250	0	4,250	4,250
Culture and recreation		90,962	0	90,962	100,278
Community and economic development		3,124	0	3,124	3,124
General government		53,933	0	53,933	58,650
Debt service		93,190	0	93,190	93,190
Capital projects		0	0	0	
Total governmental activities expenditures		431,412	0	431,412	502,557
Business type activities		0	866,764	866,764	950,540
Total ALL expenditures		431,412	866,764	1,298,176	1,453,097
Other financing uses, including transfers out		21,433	180,662	202,095	204,096
Total ALL expenditures/And other financing uses		452,845	1,047,426	1,500,271	1,657,193
Excess revenues and other sources over (Under) Expenditures/And other financing uses		47,635	135,747	183,382	36,547
Beginning fund balance July 1, 2014		428,960	910,924	1,339,884	1,339,884
Ending fund balance June 30, 2015		476,595	1,046,671	1,523,266	1,376,431
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 40,000	Other long-term debt		\$ 60,000
Revenue debt		\$ 2,122,079	Short-term debt		\$ 0
TIF Revenue debt		\$ 123,290			
			General obligation debt limit		\$ 1,127,000
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			08/19/15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Kathleen R. Eittreim			515	836-4751	
Signature of Mayor or other City official (Name and Title)				Date signed	
				8/14/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF ELLSWORTH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	119,775	13,173		18,180			151,128			151,128	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	119,775	13,173		18,180	0		151,128		T01	151,128	4
5	Delinquent property taxes	235	26		37			298		T01	298	5
6	Total property tax	120,010	13,199		18,217	0	0	151,426			151,426	6
7	TIF revenues			43,935				43,935		T01	43,935	7
8	Other city taxes											
8	Utility tax replacement excise taxes	891	98		122			1,111		T15	1,111	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		44,302					44,302		T09	44,302	14
15	TOTAL OTHER CITY TAXES	891	44,400	0	122	0	0	45,413	0		45,413	15
16	Section B - LICENSES AND PERMITS	515						515		T29	515	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	440	169					609	1,096	U20	1,705	18
19	Rents and royalties	3,943						3,943		U40	3,943	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	4,383	169	0	0	0	0	4,552	1,096		5,648	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants	12,263						12,263		B79	12,263	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	12,263	0	0	0	0	0	12,263	0		12,263	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELLSWORTH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		55,215					55,215		C46	55,215	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	1,186						1,186		C89	1,186	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	2,859	314		391			3,564		C89	3,564	54				
55	HRDP GRANT	2,725						2,725			2,725	55				
56	LIBRARY OPEN ACCESS REIMBURSEMENT	172						172			172	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	6,942	55,529	0	391	0	0	62,862	0		62,862	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	12,066						12,066			12,066	63				
64	Library service							0		D89	0	64				
65	Township contributions	30,832						30,832		D89	30,832	65				
66	Fire/EMT service							0		D89	0	66				
67	Enhance Hamilton County Grant	3,400						3,400		D89	3,400	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	46,298	0	0	0	0	0	46,298	0		46,298	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	65,503	55,529	0	391	0	0	121,423	0		121,423	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	260,862	A91	260,862	73				
74	Sewer							0	65,167	A8Ø	65,167	74				
75	Electric							0	554,614	A92	554,614	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	12,629						12,629		A81	12,629	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELLSWORTH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	21,076						21,076		A89	21,076	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	363						363		A89	363	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	34,068	0	0	0	0	0	34,068	880,643		914,711	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	9,709						9,709	72	U99	9,781	108				
109	Deposits and sales/fuel tax refunds	479						479	2,800	U99	3,279	109				
110	Sale of property and merchandise	1,530						1,530		U11	1,530	110				
111	Fines	1,051						1,051		U30	1,051	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	BINGO REVENUE	29,736						29,736			29,736	114				
115	REFUNDS/REIMBURSEMENTS	6,334						6,334	146,776		153,110	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	48,839	0	0	0	0	0	48,839	149,648		198,487	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELLSWORTH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	274,209	113,297	43,935	18,730	0	0	450,171	1,031,387		1,481,558	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	29,330			19,460			48,790	151,332		200,122	127				
128	Internal TIF loans and transfers in			1,519				1,519	454		1,973	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	29,330	0	1,519	19,460	0	0	50,309	151,786		202,095	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	303,539	113,297	45,454	38,190	0	0	500,480	1,183,173		1,683,653	132				
133												133				
134	Beginning fund balance July 1, 2014	263,412	165,548					428,960	910,924		1,339,884	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	566,951	278,845	45,454	38,190	0	0	929,440	2,094,097		3,023,537	136				
137												137				
138												138				
139												139				
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158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014						CITY OF ELLSWORTH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	39,594	5,394					44,988		E62	44,988	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	44						44		E89	44	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	13,501						13,501		E59	13,501	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	27,532						27,532		E24	27,532	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	19,885						19,885		E32	19,885	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	738	3,510					4,248		E66	4,248	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	101,294	8,904	0	0	0	0	110,198			110,198	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF ELLSWORTH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	3,209	17,496					20,705		E44	20,705	42
43	Purchase of land and equipment		21,036					21,036		G44	21,036	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	9,329						9,329		E44	9,329	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		8,444					8,444		E44	8,444	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	11,388						11,388		E81	11,388	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	4,853						4,853		E89	4,853	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	28,779	46,976	0	0	0	0	75,755			75,755	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF ELLSWORTH							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	2,730						2,730		E32	2,730	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation	1,520						1,520		E32	1,520	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	4,250	0	0	0	0	0	4,250			4,250	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF ELLSWORTH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	34,059	2,245					36,304		E52	36,304	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	10,817						10,817		E61	10,817	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	4,940						4,940		E61	4,940	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	3,375						3,375		E03	3,375	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	9,012						9,012		E61	9,012	135
136	Other culture and recreation	26,514						26,514		E61	26,514	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	88,717	2,245	0	0	0	0	90,962			90,962	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	3,124						3,124		E89	3,124	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	3,124	0	0	0	0	0	3,124			3,124	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF ELLSWORTH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,107	199					5,306		E29	5,306	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	11,366	1,710					13,076		E23	13,076	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,712						2,712		E25	2,712	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	12,872						12,872		E31	12,872	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	16,073						16,073		E89	16,073	171
172	Other general government — Current operation	3,894						3,894		E89	3,894	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	52,024	1,909	0	0	0	0	53,933			53,933	176
177	Section G — DEBT SERVICE		10,000	45,000	38,190			93,190			93,190	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	10,000	45,000	38,190	0	0	93,190			93,190	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	278,188	70,034	45,000	38,190	0	0	431,412			431,412	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF ELLSWORTH					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								148,934	E91	148,934	198
199	Purchase of land and equipment							5,000	G91		5,000	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							66,329	E80		66,329	201
202	Purchase of land and equipment							5,000	G80		5,000	202
203	Construction									F80	0	203
204	Electric — Current operation							504,169	E92		504,169	204
205	Purchase of land and equipment							10,000	G92		10,000	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF ELLSWORTH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								127,332		127,332	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								866,764		866,764	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	278,188	70,034	45,000	38,190	0	0	431,412	866,764		1,298,176	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out		19,460					19,460	180,662	NE	200,122	255
256	Internal TIF loans/repayments and transfers out		1,519	454				1,973			1,973	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	20,979	454	0	0	0	21,433	180,662		202,095	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	278,188	91,013	45,454	38,190	0	0	452,845	1,047,426		1,500,271	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	113,813	187,832					301,645			301,645	264
265	Committed							0			0	265
266	Assigned	170,108						170,108			170,108	266
267	Unassigned	4,842						4,842			4,842	267
268	Total Governmental	288,763	187,832	0	0	0	0	476,595			476,595	268
269	Proprietary								1,046,671		1,046,671	269
270	Total ending fund balance June 30, 2015	288,763	187,832	0	0	0	0	476,595	1,046,671		1,523,266	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	566,951	278,845	45,454	38,190	0	0	929,440	2,094,097		3,023,537	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ELLSWORTH

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 49,236		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	129,404

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,041,000	29U \$	39U \$ 61,000	49U \$	49U \$	49U \$ 1,980,000	49U \$	I91 \$ 61,230
2. Sewer utility	19U 75,000	29U	39U 35,000	49U 40,000	49U	49U	49U	I89 3,190
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 45,000	29U	39U 45,000	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. TIF Internal	19U 265,823		454		123,290	142,079		
Street	19U	29U	39U	49U	49U	49U	49U	I89
10. Improvement	19U 70,000		10,000				60,000	
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,496,823	0	151,454	40,000	123,290	2,122,079	60,000	64,420

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	22,539,993	x .05 = \$	1,127,000

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		1,523,266	1,523,266

REMARKS

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Continued on next page

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